

street number, address of such persons' principal office or place of business in the State, the name and address of the owner, or the names and addresses of the partners, if a partnership, or the names and addresses of the principal officers, if a corporation, or association, and such person, firm or corporation shall, on or before the 30th day of each month, report to the Comptroller on forms prescribed by said Comptroller all purchases or other acquisitions, and the sales or other disposition of motor vehicle fuel during the next preceding calendar month, giving a record of each tank car, cargo lot, or tank wagon delivered to a point within the State. Such report shall show from whom each tank car, tank wagon or cargo lot was purchased or otherwise acquired, point of shipment, to whom sold and/or shipped, point of delivery, date of shipment, the name of the carrier, the initials and number of the car, the number of gallons contained in such tank car, if shipped by rail, the name and address of the owner of the boat, barge or vessel, and the number of gallons contained therein, if shipped by water, and shall contain any other pertinent information which may be required by the Comptroller for the reasonable administration of this section.

Any person failing to file the statement and/or to submit the monthly report required by this section shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than \$100 for the first offense and not less than \$100 nor more than \$1000 for each subsequent offense.

252. Every railroad company, every street, suburban or inter-urban railroad company, every pipe line company, every water transportation company, and every common carrier transporting motor fuel, either in interstate or in intrastate commerce, to points within the State of Maryland, and every person transporting motor fuel by whatever manner to a point in the State of Maryland, from any point outside of said State, shall at any time, and from time to time, upon written request of the Comptroller, report under oath on forms prescribed by said Comptroller, all deliveries of motor fuels so made to point within the State of Maryland, for such periods as the Comptroller may specify.

Such reports shall show the name and address of the person to whom the deliveries of motor fuel have actually and in fact been made, the name and address of the originally named consignee, if motor fuel has been delivered to any other than the originally named consignee, the point of origin, the point of delivery, the date of delivery, and the number and initials of each tank car and the number of gallons contained therein, if shipped by rail, the name of the boat, barge or vessel, and the number of gallons contained therein, if shipped by water, the license number of each tank truck and the number of